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Attorney Docket No.: PARTLOW-2

DECLARATION FOR UTILITY OR DESIGN PATENT APPLICATION (37 CFR 1.63) [] Declaration Submitted with Initial Filing OR [X] Declaration Submitted after Initial Filing (surcharge (37 CFR 1.16 (e)) required)	<i>First Named Inventor</i>	PARTLOW
	<i>COMPLETE IF KNOWN</i>	
	<i>Application Number</i>	10/751,086
	<i>Filing Date</i>	January 2, 2004
	<i>Group Art Unit</i>	3623
	<i>Examiner Name</i>	Unknown

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SYSTEM, METHOD AND COMPUTER
PROGRAM FOR CREATING AND VALUING
FINANCIAL INSTRUMENTS LINKED TO
AVERAGE CREDIT SPREADS

the specification of which

[] is attached hereto

OR [X] was filed on January 2, 2004 as United States Application Number 10/751,086
or PCT International Application Number
and was amended on _____ (if applicable).

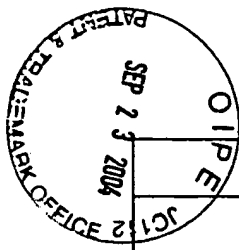
I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date (mm/dd/yyyy)	Priority Not Claimed	Certified Copy Attached YES NO	
			[]	[]	[]
			[]	[]	[]

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.



[+]

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Application Number(s)	Filing Date (mm/dd/yyyy)

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or 365(c) of any PCT International application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

U.S. Parent Application or PCT Parent Number	Parent Filing Date (MM/DD/YYYY)	Parent Patent Number (if applicable)

As a named inventor, I hereby appoint Anthony H. Handal, Registration No. 26,275, and all other registered practitioners listed under **Customer No. 00545** as my attorneys or agents to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

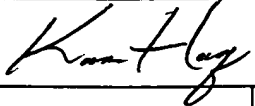
Address all correspondence to: **Customer No. 00545**.


Address all telephone calls to Anthony H. Handal at **(212) 536-4870**

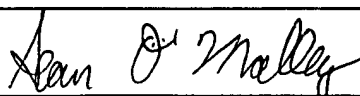
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

NAME OF SOLE OR FIRST INVENTOR: [] A petition has been filed for this unsigned inventor							
Given Names (at least one name in full plus other names or initials)				Family Name or Surname			
Daniel				PARTLOW			
Inventor's Signature →						Date →	8/27/04
Residence: City	Westport	State	CT	Country	US	Citizenship	US
Post Office Address:	2 Turkey Hill Lane						
City	Westport	State	CT	Zip	06880-3938	Country	US

[X] Additional inventors are being named on the separate sheet attached hereto.

NAME OF SOLE OR FIRST INVENTOR: <input type="checkbox"/> A petition has been filed for this unsigned inventor							
Given Names (at least one name in full plus other names or initials)				Family Name or Surname			
Kam				HAQ			
Inventor's Signature →						Date →	8/27/04
Residence: City	New York	State	NY	Country	US	Citizenship	US
Post Office Address:	214 E. 51 st Street, #1E						
City	New York	State	NY	Zip	10022	Country	US

NAME OF SOLE OR FIRST INVENTOR: <input type="checkbox"/> A petition has been filed for this unsigned inventor							
Given Names (at least one name in full plus other names or initials)				Family Name or Surname			
Maria				MAJEVITCH			
Inventor's Signature →						Date →	8/27/04
Residence: City	Westport	State	CT	Country	US	Citizenship	Russia Ukraine
Post Office Address:	2 Turkey Hill lane						
City	Westport	State	CT	Zip	06880-3938	Country	US

NAME OF SOLE OR FIRST INVENTOR: <input type="checkbox"/> A petition has been filed for this unsigned inventor							
Given Names (at least one name in full plus other names or initials)				Family Name or Surname			
Sean				O'MALLEY			
Inventor's Signature →						Date →	8/27/04
Residence: City	New York	State	NY	Country	US	Citizenship	US
Post Office Address:	210 E. 84 th Street, #4A						
City	New York	State	NY	Zip	10028	Country	US